

SENATE BILL 102

Unofficial Copy
Q3

2003 Regular Session
3lr0135

By: **Chairman, Budget and Taxation Committee (By Request -
Departmental - Comptroller)**

Introduced and read first time: January 22, 2003

Rules suspended

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Assessment of Income Tax on Amended Returns**

3 FOR the purpose of providing that the Comptroller shall make certain assessments
4 within a certain period following the date an amended income tax return is filed;
5 providing for the application of this Act; and generally relating to the
6 assessment of income tax on amended returns.

7 BY adding to
8 Article - Tax - General
9 Section 13-1101(d)
10 Annotated Code of Maryland
11 (1997 Replacement Volume and 2002 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
13 MARYLAND, That the Laws of Maryland read as follows:

14 **Article - Tax - General**

15 13-1101.

16 (D) AN ASSESSMENT OF INCOME TAX ARISING OUT OF AN AMENDED RETURN
17 SHALL BE MADE WITHIN 3 YEARS AFTER THE DATE THAT THE AMENDED RETURN IS
18 FILED.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
20 effect July 1, 2003, and shall be applicable to all amended tax returns filed after June
21 30, 2003.